

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case: 5:21-cr-20227

Assigned To : Levy, Judith E.

Referral Judge: Altman, Kimberly G.

Assign. Date : 4/7/2021

Description: INFO USA V. SUTTON-SMITH (NA)

D-1 SAVANNAH SUTTON-SMITH,

Defendant.

Violations: 26 U.S.C. § 7206(2)

[22 Counts]

INFORMATION

THE UNITED STATES ATTORNEY CHARGES:

COUNT ONE

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 15, 2018, in the Eastern District of Michigan,

SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax

Service, did willfully aid, assist, procure, counsel, and advise the preparation and

presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form

1040, for an individual identified as UCA Taxpayer T.W. for the calendar year

2017. The return was false and fraudulent as to a material matter because the

return falsely represented that the taxpayer operated a small business that had

earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2017 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT TWO

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about April 17, 2017, in the Eastern District of Michigan,
SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer T.P.V. for the calendar year 2016.
The return was false and fraudulent as to a material matter because the return

falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2016 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT THREE

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 5, 2018, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer T.P.V. for the calendar year 2017.

The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2017 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT FOUR

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about May 13, 2015, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form

1040, for an individual identified as Taxpayer C.L.K. for the calendar year 2013.

The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2013 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT FIVE

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 12, 2016, in the Eastern District of Michigan,
SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax
Service, did willfully aid, assist, procure, counsel, and advise the preparation and

presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer C.L.K. for the calendar year 2014. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2014 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT SIX

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about March 17, 2017, in the Eastern District of Michigan,

SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax

Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer C.L.K. for the calendar year 2015. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2015 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT SEVEN

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about March 6, 2018, in the Eastern District of Michigan,
SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax
Service, did willfully aid, assist, procure, counsel, and advise the preparation and
presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form
1040, for an individual identified as Taxpayer C.L.K. for the calendar year 2016.
The return was false and fraudulent as to a material matter because the return
falsely represented that the taxpayer operated a small business that had earned
income and had allowable business losses, as further reflected on the Schedule C
attached to the taxpayer's 2016 return, which the taxpayer could properly claim as
a tax deduction, when, in fact, the taxpayer had not operated such a small business
that earned the listed income and had the listed allowable business losses to
support a tax deduction, all of which resulted in an inaccurate computation of the
taxpayer's taxable income and led the Internal Revenue Service to incorrectly
believe the taxpayer was entitled to a miscalculated, larger refund. At the time of
the offense, SUTTON-SMITH knew that the taxpayer had not operated such a
small business and had not incurred the listed business losses for which the

taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT EIGHT

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about January 28, 2015, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer C.B. for the calendar year 2014. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2014 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a

small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT NINE

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about January 31, 2016, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer C.B. for the calendar year 2015. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2015 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense,

SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT TEN

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 1, 2017, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer C.B. for the calendar year 2016. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2016 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly

believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT ELEVEN

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 19, 2016, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer L.V.H. for the calendar year 2015. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2015 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the

taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT TWELVE

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 10, 2017, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer L.V.H. for the calendar year 2016. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2016 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to

support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT THIRTEEN

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 5, 2015, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer V.G. for the calendar year 2014. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2014 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business

that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT FOURTEEN

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 5, 2016, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer V.G. for the calendar year 2015. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2015 return, which the taxpayer could properly claim as

a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT FIFTEEN

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about January 20, 2017, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer V.G. for the calendar year 2016. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to

the taxpayer's 2016 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT SIXTEEN

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 5, 2018, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer V.G. for the calendar year 2017. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned

income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2017 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT SEVENTEEN

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about March 18, 2015, in the Eastern District of Michigan,
SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer E.S.R. for the calendar year 2014.
The return was false and fraudulent as to a material matter because the return

falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2014 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT EIGHTEEN

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about April 18, 2016, in the Eastern District of Michigan,
SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer E.S.R. for the calendar year 2015.

The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2015 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT NINETEEN

(Aiding, Assisting and Procuring the Preparation and Presentation of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 22, 2017, in the Eastern District of Michigan, SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form

1040, for an individual identified as Taxpayer E.S.R. for the calendar year 2016.

The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2016 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT TWENTY

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 27, 2015, in the Eastern District of Michigan,
SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax
Service, did willfully aid, assist, procure, counsel, and advise the preparation and

presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer F.E.H. for the calendar year 2014. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2014 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT TWENTY-ONE

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 5, 2016, in the Eastern District of Michigan,
SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax

Service, did willfully aid, assist, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form 1040, for an individual identified as Taxpayer F.E.H. for the calendar year 2015. The return was false and fraudulent as to a material matter because the return falsely represented that the taxpayer operated a small business that had earned income and had allowable business losses, as further reflected on the Schedule C attached to the taxpayer's 2015 return, which the taxpayer could properly claim as a tax deduction, when, in fact, the taxpayer had not operated such a small business that earned the listed income and had the listed allowable business losses to support a tax deduction, all of which resulted in an inaccurate computation of the taxpayer's taxable income and led the Internal Revenue Service to incorrectly believe the taxpayer was entitled to a miscalculated, larger refund. At the time of the offense, SUTTON-SMITH knew that the taxpayer had not operated such a small business and had not incurred the listed business losses for which the taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

COUNT TWENTY-TWO

(Aiding, Assisting and Procuring the Preparation and Presentation
of False and Fraudulent Returns -- 26 U.S.C. § 7206(2))

D-1, Savannah Sutton-Smith,

On or about February 6, 2017, in the Eastern District of Michigan,
SAVANNAH SUTTON-SMITH, a tax return preparer operating Minute Tax
Service, did willfully aid, assist, procure, counsel, and advise the preparation and
presentation to the Internal Revenue Service of a U.S. Individual Tax Return, Form
1040, for an individual identified as Taxpayer F.E.H. for the calendar year 2016.
The return was false and fraudulent as to a material matter because the return
falsely represented that the taxpayer operated a small business that had earned
income and had allowable business losses, as further reflected on the Schedule C
attached to the taxpayer's 2016 return, which the taxpayer could properly claim as
a tax deduction, when, in fact, the taxpayer had not operated such a small business
that earned the listed income and had the listed allowable business losses to
support a tax deduction, all of which resulted in an inaccurate computation of the
taxpayer's taxable income and led the Internal Revenue Service to incorrectly
believe the taxpayer was entitled to a miscalculated, larger refund. At the time of
the offense, SUTTON-SMITH knew that the taxpayer had not operated such a
small business and had not incurred the listed business losses for which the

taxpayer had improperly claimed a tax deduction within the return; all in violation of Title 26, United States Code, Section 7206(2).

SAIMA S. MOHSIN
Acting United States Attorney

CARL GILMER-HILL
HILL

Digitally signed by CARL GILMER-HILL
Date: 2021.04.06 13:10:45 -04'00'

CARL D. GILMER-HILL
Assistant United States Attorney
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Detroit, MI 48226
(313) 226-9585
Carl.Gilmer-Hill@usdoj.gov
CA161939

Dated: April 7, 2021

United States District Court Eastern District of Michigan	Criminal Case Cover Sheet	Case Number 5:21-20227
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NOTE: It is the responsibility of the Assistant U.S. Attorney signing this form to complete it accurately in all respects.

Companion Case Information		Companion Case Number:
This may be a companion case based upon LCrR 57.10 (b)(4) ¹ :		Judge Assigned:
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		AUSA's Initials: CDGH

Case Title: USA v. SAVANNAH SUTTON-SMITH

County where offense occurred : Macomb County

Check One: Felony Misdemeanor Petty

 Indictment/ ✓ Information --- no prior complaint.
 Indictment/ Information --- based upon prior complaint [Case number:]
 Indictment/ Information --- based upon LCrR 57.10 (d) [*Complete Superseding section below*].

Superseding Case Information

Superseding to Case No: _____ **Judge:** _____

Corrects errors; no additional charges or defendants.
 Involves, for plea purposes, different charges or adds counts.
 Embraces same subject matter but adds the additional defendants or charges below:

<u>Defendant name</u>	<u>Charges</u>	<u>Prior Complaint (if applicable)</u>
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Please take notice that the below listed Assistant United States Attorney is the attorney of record for the above captioned case.

April 7, 2021

Date

s/ Carl D. Gilmer-Hill

Carl D. Gilmer-Hill
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Attorney Bar #:

¹ Companion cases are matters in which it appears that (1) substantially similar evidence will be offered at trial, or (2) the same or related parties are present, and the cases arise out of the same transaction or occurrence. Cases may be companion cases even though one of them may have already been terminated.